

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	
	Chapter 11
DELPHI AUTOMOTIVE SYSTEMS LLC	
	Case No. 05-44640
Debtor.	
	<u>Claim#16413</u>
-----X	

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)

To: (Transferor) Gill Industries, Inc.
5271 Plainfield Ave NE
Grand Rapids, MI 49525-1046
Attn: Walter D. Catton

The transfer of your claim as shown above, in the amount of \$68,853.37 has been transferred (unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.
Transferor: Gill Industries, Inc.
810 Seventh Avenue, 22nd Floor
New York, NY 10019
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to INTERNAL CONTROL No. ____ in your objection. If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, post prepaid on ____, 2006.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: _____

Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court (“Bankruptcy Court”)
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC (“Debtor”)
Case No. 05-44640

Claim # 16413

This Evidence of Transfer of Claim makes reference to the Assignment of Claim, dated November __, between Gill Industries Inc. (“Seller”) and Longacre Master Fund, Ltd. and Longacre Capital Partners (QP), L.P.

SELLER, its successors and assigns, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.
c/o U.S. Bank National Association
Corporate Trust Services
1420 Fifth Avenue, 7th Floor
Seattle, Washington 98101
Attn: Dawnita Ehl

its successors and assigns (“Buyer”), all rights, title and interest in and to the claim held by Seller in the amount of \$68,853.37 (“Claim”) against the Debtor.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 13, 2006.

GILL INDUSTRIES INC

By: /s/ Walter D. Catton
Name: Walter D. Catton
Title: VP

LONGACRE MASTER FUND LTD.

By:/s/ Steven S. Weissman
Name: Steven S. Weissman
Title: Director

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	
	Chapter 11
DELPHI CORPORATION	
	Case No. 05-44481
Debtor.	
	<u>Claim#11098</u>
-----X	

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)

To: (Transferor) Gill Industries Inc.
Gill Manufacturing
5271 Plainfield
Grand Rapids, MI 49505-1046
Attn: Walter D. Catton

The transfer of your claim as shown above, in the amount of \$68,853.37 has been transferred (unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.
Transferor: Gill Industries Inc.
810 Seventh Avenue, 22nd Floor
New York, NY 10019
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to INTERNAL CONTROL No. ____ in your objection. If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, post prepaid on ____, 2006.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: _____

Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court (“Bankruptcy Court”)
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: DELPHI CORPORATION (“Debtor”)
Case No. 05-44481

Claim # 11098

This Evidence of Transfer of Claim makes reference to the Assignment of Claim, dated November 30, between Gill Industries Inc. (“Seller”) and Longacre Master Fund, Ltd. and Longacre Capital Partners (QP), L.P.

SELLER, its successors and assigns, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.
c/o U.S. Bank National Association
Corporate Trust Services
1420 Fifth Avenue, 7th Floor
Seattle, Washington 98101
Attn: Dawnita Ehl

its successors and assigns (“Buyer”), all rights, title and interest in and to the claim held by Seller in the amount of \$68,853.37 (“Claim”) against the Debtor.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 30 2006.

GILL INDUSTRIES INC

By: /s/ Walter D. Catton
Name: Walter D. Catton
Title: VP

LONGACRE MASTER FUND LTD.

By:/s/ Steven S. Weissman
Name: Steven S. Weissman
Title: Director